

TAX ADMINISTRATION (BUDGET AMENDMENT) ACT 2018  
(ACT NO. 13 OF 2018)

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SECTIONS

1. Short title and commencement
2. Section 2 amended
3. Section 3 amended
4. Section 8 amended
5. Section 9 amended
6. Section 10 amended
7. Section 11 amended
8. Section 12 amended
9. Section 14 amended
10. Section 35 amended
11. Section 37A inserted
12. Section 38 amended
13. Section 38A inserted
14. Section 39 amended
15. Section 46 amended
16. Section 49 amended
17. Section 50 amended
18. Section 53 amended
19. Sections 58B and 58C inserted
20. Subdivision 3 of Division 8 of Part 2 inserted
21. Section 66 amended
22. Section 73 amended
23. Section 81 amended
24. Section 116A inserted
25. Schedule 1 amended
26. Schedule 3 amended
27. All references to “Tax Identification Number” amended



**ACT NO. 13 OF 2018**

I assent.

J. K. KONROTE  
President

[ 13 July 2018]

**AN ACT****TO AMEND THE TAX ADMINISTRATION ACT 2009**

ENACTED by the Parliament of the Republic of Fiji —

*Short title and commencement*

**1.**—(1) This Act may be cited as the Tax Administration (Budget Amendment) Act 2018.

(2) This Act comes into force on 1 August 2018.

(3) In this Act, the Tax Administration Act 2009 is referred to as the “Principal Act”.

*Section 2 amended*

**2.** Section 2(1) of the Principal Act is amended by —

- (a) deleting the definition of “data storage device”;
- (b) in the definition of “objection decision”, deleting “16(5)” and substituting “16(6)”;
- (c) in the definition of “reviewable decision” —
  - (i) in paragraph (a), deleting “or”;
  - (ii) in paragraph (b) after “;”, inserting “or”; and

(iii) after paragraph (b), inserting the following new paragraph—

“(c) a decision made by the CEO under section 12 on an application for an amendment to a self-assessment;”;

(d) in the definition of “self-assessment”, deleting “(a)”; and

(e) in the definition of “tax decision” in paragraph (a) after “assessment”, inserting “, other than a self-assessment”.

*Section 3 amended*

**3.** Section 3 of the Principal Act is amended by—

(a) in subsection (5), deleting “any return” and substituting “any tax return”; and

(b) after subsection (5), inserting the following new subsection—

“(6) If a taxpayer has filed a self-assessment return, subsection (5) applies for the purposes of making an amended assessment in relation to the return.”.

*Section 8 amended*

**4.** The Principal Act is amended by deleting section 8 and substituting the following—

*“Self-assessments*

8.—(1) A self-assessment taxpayer who has filed a self-assessment return in the approved form for a tax period is treated, for all purposes of this Act, as having made an assessment of the amount of tax payable (including a nil amount) for the tax period to which the return relates being that amount as set out in the return.

(2) If a self-assessment taxpayer has filed an income tax return in the approved form for a tax year and the taxpayer has a net loss for the year under section 30 of the Income Tax Act 2015, the taxpayer is treated, for all purposes of this Act, as having made an assessment of the amount of the net loss for the tax year being that amount as set out in the return.

(3) If a registered person has filed a tax return in the approved form for a taxable period and the person has an excess amount for the period as referred to in section 39(8) of the Value Added Tax Act 1991, the person is treated, for all purposes of this Act, as having made an assessment of the excess amount for the period being that amount as set out in the return.

(4) A tax return in the approved form completed and filed electronically by a taxpayer is a self-assessment return despite either or both of the following applying—

(a) the form includes pre-filled information provided by the CEO;

(b) the calculation of the tax payable or any other amount is made electronically as information is inserted into the form.”.

*Section 9 amended***5.** Section 9 of the Principal Act is amended by—

## (a) deleting subsection (1) and substituting the following—

“(1) If a taxpayer has failed to file a tax return for a tax period on or before the due date, the CEO may, at any time, make an assessment (including penalty if applicable) of, as the case may be—

- (a) the tax (including a nil amount) payable by the taxpayer for the period;
- (b) the net loss of the taxpayer for the tax year under section 30 of the Income Tax Act 2015; or
- (c) the excess amount for the taxable period under section 39(8) of the Value Added Tax Act 1991.”; and

## (b) after subsection (4), inserting the following new subsections—

“(5) Nothing in this section relieves a taxpayer from the requirement to file the tax return for the tax period to which a notice of assessment served on the taxpayer under this section relates.

(6) A tax return filed by a taxpayer for a tax period after a notice of assessment has been served on the taxpayer for the period under this section is not a self-assessment return.”.

*Section 10 amended***6.** Section 10 of the Principal Act is amended after subsection (4) by inserting the following new subsections—

“(5) Nothing in this section relieves a taxpayer from the requirement to file the tax return for the tax period to which a notice of assessment served on the taxpayer under this section relates.

(6) A tax return filed by a taxpayer for a tax period after a notice of assessment has been served on the taxpayer for the period under this section is not a self-assessment return.”.

*Section 11 amended***7.** Section 11 of the Principal Act is amended by—

## (a) deleting subsection (1) and substituting the following—

“(1) Subject to this section, the CEO may amend a tax assessment of a taxpayer for a tax period by making such alterations or additions to the assessment as the CEO considers necessary to ensure that—

- (a) for a net loss for a tax year under section 30 of the Income Tax Act 2015, the taxpayer is assessed in respect of the correct amount of the net loss for the tax year;